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1. COMPUTATION OF E.P.S. RATES

		K-5	6-8	K-8	9-12	TOTAL
9	ATTENDING PUPILS (APRIL 2011)	1,129	575	1,704	721	2,425
10	ATTENDING PUPILS (OCTOBER 2011)	1,075	550	1,625	735	2,360
11	AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2011	1,102.0	562.5	1,664.5 (70%)	728.0 (30%)	2,392.5

		K-5	6-8	9-12	=	E.P.S. FTE	/	Actual FTE	=	Ratio	X	EPS Tot Salary	=	Elementary Salary	Secondary Salary
A.	TEACHERS	64.8 (17:1)	35.2 (16:1)	48.5 (15:1)	=	148.5	/	151.6	=	.98	X	7788,702	=	5343,050	2289,878
B.	GUIDANCE	3.1 (350:1)	1.6 (350:1)	2.9 (250:1)	=	7.6	/	10.0	=	.76	X	481,026	=	255,906	109,674
C.	LIBRARIANS	1.4 (800:1)	0.7 (800:1)	0.9 (800:1)	=	3.0	/	2.0	=	1.50	X	111,304	=	116,869	50,087
D.	HEALTH	1.4 (800:1)	0.7 (800:1)	0.9 (800:1)	=	3.0	/	5.0	=	.60	X	248,244	=	104,262	44,684
E.	EDUCATION TECHS	11.0 (100:1)	5.6 (100:1)	2.9 (250:1)	=	19.5	/	8.0	=	2.44	X	155,840	=	266,175	114,075
F.	LIBRARY TECHS	2.2 (500:1)	1.1 (500:1)	1.5 (500:1)	=	4.8	/	5.4	=	.89	X	106,415	=	66,296	28,413
G.	CLERICAL	5.5 (200:1)	2.8 (200:1)	3.6 (200:1)	=	11.9	/	16.4	=	.73	X	509,324	=	260,265	111,542
H.	SCHOOL ADMIN.	3.6 (305:1)	1.8 (305:1)	2.3 (315:1)	=	7.7	/	8.0	=	.96	X	649,463	=	436,439	187,045

13	Other Support Costs (Per Pupil)	K-8	9-12		Elementary	Secondary
A.	Substitute Teachers -1/2 Day	37	37		61,587	26,936
B.	Supplies and Equipment	346	478		575,917	347,984
C.	Professional Development	59	59		98,206	42,952
D.	Instructional Leadership Support	24	24		39,948	17,472
E.	Co- and Extra-Curricular Student	34	114		56,593	82,992
F.	System Administration/Support	220	220		366,190	160,160
G.	Operations & Maintenance	1,013	1,204		1686,139	876,512

14	Salary Benefits	Percentage	Elementary	Secondary
A.	Teachers, Guidance, Librarians & Health	19.00%	1105,817	473,921
B.	Education & Library Technicians	36.00%	119,690	51,296
C.	Clerical	29.00%	75,477	32,347
D.	School Administrators	14.00%	61,101	26,186

15	Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.06)	414,650	177,740
16	Adjustment for Title I Revenues	-77,647	-33,277

17	TOTALS	11432,930	5218,618
18	E.P.S. RATES	6,869	7,168

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A. OPERATING COST ALLOCATIONS

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2009	1,741.0	786.0	2,527.0		
	OCTOBER 2009	1,696.0	776.0	2,472.0		
	APRIL 2010	1,702.0	765.0	2,467.0		
	OCTOBER 2010	1,701.0	735.0	2,436.0		
	APRIL 2011	1,710.0	724.0	2,434.0		
	OCTOBER 2011	1,627.0	735.0	2,362.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	1,668.5 +	27.66	X	6,869.00	= 11,650,923.04
	9-12 PUPILS	729.5 +	24.00	X	7,168.00	= 5,401,088.00
	ADULT EDUC. COURSES AT .1	5.6		X	7,168.00	= 40,140.80
	K-8 EQUIV. INSTR. PUPILS	0.125		X	6,869.00	= 858.63
	9-12 EQUIV. INSTR. PUPILS	0.750		X	7,168.00	= 5,376.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .1598	266.6	X .15	X	6,869.00	= 274,691.31
	9-12 DISADVANTAGED @ .1598	116.6	X .15	X	7,168.00	= 125,368.32
	K-8 LIMITED ENGLISH PROF.	7.0	X .700	X	6,869.00	= 33,658.10
	9-12 LIMITED ENGLISH PROF.	6.0	X .700	X	7,168.00	= 30,105.60
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	1,668.5		X	43.00	= 71,745.50
	9-12 STUDENT ASSESSMENT	729.5		X	43.00	= 31,368.50
	K-8 TECHNOLOGY RESOURCES	1,668.5		X	98.00	= 163,513.00
	9-12 TECHNOLOGY RESOURCES	729.5		X	296.00	= 215,932.00
	K-2 PUPILS	585.0	X .10	X	6,869.00	= 401,836.50
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					18,446,605.30
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					17,893,207.14
30	ADJUSTED TOTAL OPERATING ALLOCATION					17,893,207.14

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2010-11	134,223.64	X	101.10%	=	135,700.10
32	SPECIAL EDUCATION - EPS ALLOCATION					2,926,489.18
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2010-11	171,116.18	X	101.10%	=	172,998.46
35	TRANSPORTATION - EPS ALLOCATION					1,415,883.52
36	TRANSPORTATION (BUS PURCHASES) FOR 2011-12					73,465.60
39	TOTAL OTHER SUBSIDIZABLE COSTS					4,724,536.86
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					22,617,744.00

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE NAME OF PROJECT	PRINCIPAL	INTEREST	
	SAD 35			
	11/01/12 MARSHWOOD HS	1,139,698.50	158,841.69	1,298,540.19
	05/01/13 MARSHWOOD HS	0.00	153,280.75	153,280.75
42	TOTAL PRINCIPAL & INTEREST	1,139,698.50	312,122.44	1,451,820.94
43	APPROVED LEASES FOR 2011-12 - RSU 35 / MSAD 35			0.00
43A	APPROVED LEASE PURCHASES FOR 2011-12 - RSU 35 / MSAD 35			0.00
44	INSURED VALUE FACTOR FOR 2010-11 - RSU 35 / MSAD 35			0.00
47	TOTAL DEBT SERVICE ALLOCATION			1,451,820.94
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)			24,069,564.94

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION				TOTAL ALLOCATION		LOCAL CONTRIBUTION			
	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+	DEBT ALLOCATION	=	TOWN ALLOCATION		
ELIOT	990.5	41.43%	9,972,020.75		0.00		9,972,020.75		
SO. BERWICK	1,400.5	58.57%	14,097,544.19		0.00		14,097,544.19		
TOTAL	2,391.0						24,069,564.94		
			2011 STATE VALUATION X	MILL EXPECTATION	=	TOWN CONTRIBUTION	OR TOWN ALLOCATION		
ELIOT			867,750,000	7.800		6,768,450.00	9,972,020.75	6,768,450.00	55.69% 7.80M
SO. BERWICK			690,450,000	7.800		5,385,510.00	14,097,544.19	5,385,510.00	44.31% 7.80M
TOTAL			1,558,200,000			12,153,960.00	24,069,564.94	12,153,960.00	100.00% 7.80M
E. TOTALS AND ADJUSTMENTS				TOTAL ALLOCATION		LOCAL CONTRIBUTION		STATE CONTRIBUTION	
49	TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS					24,069,564.94	12,153,960.00	11,915,604.94	
50	ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS					24,069,564.94	12,153,960.00	11,915,604.94	
51	PLUS AUDIT ADJUSTMENTS							0.00	
52	LESS AUDIT ADJUSTMENTS							34,552.05	
53	LESS ADJUSTMENT FOR UNAPPROPRIATED LOCAL CONTRIBUTION							0.00	
54	LESS ADJUSTMENT FOR UNALLOCATED BALANCE IN EXCESS OF 3%							0.00	
55	PLUS LONG-TERM DRUG TREATMENT CENTERS ADJUSTMENT							0.00	
56	ADJUSTMENT FOR EMERGENCY BUS REPLACEMENT							0.00	
59A	MINIMUM TEACHER SALARY ADJUSTMENT							0.00	
59B	REGIONALIZATION AND EFFICIENCY ASSISTANCE							0.00	
59D	BUS REFURBISHING ADJUSTMENT							0.00	
59E	LESS MAINECARE SEED - PRIVATE							38,007.51	
59E	LESS MAINECARE SEED - PUBLIC							2,717.93	
60	A D J U S T E D S T A T E C O N T R I B U T I O N							11,840,327.45	
61	LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 50.50% STATE SHARE % = 49.50%								
62	ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 50.81% STATE SHARE % = 49.19%								
63	FYI: 100% E.P.S. TOTAL ALLOCATION					24,622,963.10			

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	865,708.87	883,386.16	0.00	0.00
August	865,708.87	883,386.16	0.00	0.00
September	865,708.87	883,386.16	0.00	0.00
October	865,708.87	883,386.16	0.00	0.00
November	865,708.87	879,983.01	1,298,540.19	1,298,540.19
December	865,708.87	879,983.01	0.00	0.00
January	865,708.87	879,983.01	0.00	0.00
February	865,708.87	879,983.01	0.00	0.00
March	865,708.87	837,132.51	0.00	0.00
April	865,708.87	836,226.54	0.00	0.00
May	865,708.87	0.00	153,280.75	153,280.75
June	865,708.94	0.00	0.00	0.00
Total	10,388,506.51	8,726,835.73	1,451,820.94	1,451,820.94